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REMARKS

Reconsideration of the captioned application as amended herewith is respectfully requested.

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Claim 22 was amended to correct an inadvertent typographical error. Support for this amendment may be found in the Specification as originally filed at, for example, page 8, lines 3-5, and as such does not introduce new matter into the application. Applicants respectfully submit that this amendment does not narrow the scope of the claim for reasons related to patentability.

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The Office Action required an election of a single disclosed species under 35 USC 121 "for prosecution on the merits to which the claims shall be restricted if no generic claim is finally held to be allowable."

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Applicant respectfully elects to prosecute the following species of the invention with traverse:

Active ingredient – ibuprofen

Soluble polymer – hydroxypropyl methylcellulose phthalate ("HPMCP")

Insoluble polymer – cellulose acetate ("CA").

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Applicant respectfully submits that the claims include sufficiently few species such that a search and examination of all of the species at one time would not impose a serious burden. Therefore Applicant respectfully submits that the invention as claimed in claims 1 – 23 may best be examinable in one application.

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According to the Office Action, this response "must include an identification of the species that is elected consonant with this requirement, and a listing of all claims readable thereon," which is set forth below.

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Claim 1 is directed to "an immediate release dosage form... comprised of... a plurality of particles comprising a pharmaceutically active ingredient... coated with a taste masking coating." One type of active ingredient that is suitable for use in such dosage form is ibuprofen, and the taste masking coating may contain HPMCP and CA.

Additional claims that may be readable on the elected species include claims 2-5, 7-12, and 15-23.

5 It is submitted that the foregoing remarks place the case in condition for allowance. A notice to that effect is earnestly solicited. Respectfully submitted, Wynn, David, et al. 10 By: /Michele G. Mangini/ Michele G. Mangini (Attorney for Applicant) Reg. No. 36,806 15 、 Dated: 14 July 2006 Johnson & Johnson One Johnson & Johnson Plaza New Brunswick, NJ 08933-7003 (732) 524-2810

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